

Exhibit B

July 14, 2025, Email Chain

Drew Waldbeser

From: Linder, Herbert W. (TAX) <Herbert.W.Linder@usdoj.gov>
Sent: Wednesday, July 16, 2025 6:00 PM
To: Steve Lehotsky
Cc: Scott Keller; Drew Waldbeser
Subject: RE: Schedule in Ryan, LLC v. IRS, No. 3:25-cv-00078-B (N.D. Tex.)

Dear Mr. Lehotsky:

In regard to your email and three proposals:

1. The United States will not withdraw or agree to withdraw its pending motion to dismiss.
2. The United States will not agree to file the administrative record by Thursday, July 31, 2025.
3. This case is pending in the United States District Court for the Northern District of Texas with Judge Boyle presiding over the case.

Judge Boyle's case management procedures for Status Report/Scheduling Orders provides that once all defendants have filed answers, she (the judge) will issue a Status Report Order requiring the parties to meet face-to-face for the purpose of filing a joint status report. On receipt of the joint status report, the Judge issues a scheduling order. The scheduling order imposes deadlines on the parties and specifically modifies some local rules.

In the present case, once the Court rules on the United States' Motion to Dismiss, the case will be dismissed, or the United States will be required to answer. If the Court denies the Motion to Dismiss the United States' will answer the complaint and after the answer the court will issue a Status Report Order. After the Court issues the Status Report Order in this case, the United States agrees to meet for discussion and preparation of a joint status report. At that time or meeting, we can discuss and try to reach an agreement on an appropriate scheduling order for this case.

If you have any questions or need to discuss this further please contact me.

Thank you

Herb Linder
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From: Steve Lehotsky <steve@lkcfirm.com>
Sent: Monday, July 14, 2025 6:15 PM
To: Linder, Herbert W. (TAX) <Herbert.W.Linder@usdoj.gov>
Cc: Scott Keller <scott@lkcfirm.com>; Drew Waldbeser <drew@lkcfirm.com>
Subject: [EXTERNAL] Schedule in Ryan, LLC v. IRS, No. 3:25-cv-00078-B (N.D. Tex.)

Dear Mr. Linder,

I hope you are doing well. I am writing about the schedule in *Ryan, LLC v. IRS*, N.D. Tex. No. 3:25-cv-00078-B.

As you know, there is another lawsuit against the IRS challenging the same micro-captive rule, in addition to *Ryan, LLC v. IRS*, N.D. Tex. No. 3:25-cv-00078-B. That other lawsuit is currently pending in the Eastern District of Tennessee, and it is captioned *CIC Services, LLC v. IRS*, E.D. Tenn. No. 3:25-cv-146-TRM-JEM.

In the *CIC* case, the Department of Justice and IRS agreed that the case should be resolved on cross-motions for summary judgment, that no answer or motion to dismiss would be filed, and that the government would file the administrative record by June 30, 2025. I've attached the parties' joint filing summarizing their agreement in that case.

I am writing to request that the IRS please agree to file the administrative record and to set a briefing schedule for cross-motions for summary judgment in *Ryan, LLC* case. Because the government has already filed the administrative record regarding the micro-captive rule in the parallel *CIC* case, and because the government did not move to dismiss that complaint (brought by the same kind of plaintiff and seeking the same relief), we believe there is good reason to adopt a similar schedule here.

Specifically, we propose an agreement among the parties in the *Ryan, LLC* case that (1) the government withdraws the pending motion to dismiss, (2) the government files the administrative record by Thursday, July 31, 2025, and then (3) we reach an agreed schedule for summary-judgment briefing.

We are happy to discuss this proposal further with you on the phone.

Best,

Steve

Steven P. Lehotsky | [Lehotsky Keller Cohn LLP](#) | (202) 365-2509